

MacDonald Rudy Byrns O'Neill & Yamauchi

a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
 Honolulu, Hawaii 96813
 FED. ID No. 99-0333877

David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

July 14, 2004

Re: Commercial Forced Air
 Invoice # 10011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
11/13/2002 Telephone conference with Mr. Holzman re consultig agreement.	0.20 200.00/hr	39.94
12/27/2002 Analyze and review claim for commissions; Telephone conference with Mr. Holzman re factual background and terms of agency agreement.	1.40 200.00/hr	280.00
2/6/2003 Prepare letter to Commercial Forced Air re accounting and commissions due; Prepare letter to Star Markets re collection of Judgment.	3.20 200.00/hr	640.00
2/10/2003 Telephone conference with Mr. Holzman re CFA contract terms; Finalize and transmit letter.	0.20 200.00/hr	40.00
7/8/2003 Telephone conference with Mr. Holzman re R Lum.	0.20 200.00/hr	40.00
9/2/2003 Prepare R Lum affidavit; Telephone conference with Mr. Holzman re same.	0.80 200.00/hr	160.00
9/16/2003 Analyze claims.	1.50 200.00/hr	300.00
Discussion with RMY regarding Holzman Complaint	0.30 125.00/hr	37.50
9/22/2003 Review correspondence and notes	2.20 125.00/hr	275.00
9/25/2003 Research circuit court jurisdiction; internet search and download information, procedure, forms, etc.; review file and notes; determine closed CFA transactions.	3.30 125.00/hr	412.50

EXHIBIT "K"

David H. Holzman

Invoice # 10011

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	<u>Hrs/Rate</u>	<u>Amount</u>
10/7/2003 Draft Complaint	2.20 125.00/hr	275.00
10/8/2003 Continue drafting Complaint; add declatory judgement, promissory estoppel and relief.	1.10 125.00/hr	137.50
10/9/2003 Draft Complaint	2.50 125.00/hr	312.50
10/10/2003 Review correspondence files; prepare transaction notes; revise Complaint; complete review of unsigned contracts.	3.40 125.00/hr	425.00
10/12/2003 Examine possible conflict claims; Review agency/principle relationship	1.00 125.00/hr	125.00
10/13/2003 Review prior sales trasactions	0.20 125.00/hr	25.00
10/15/2003 Telephone conference with Mr. Holzman re additional evidence of agency relationship.	0.20 200.00/hr	40.00
Continue to review sales transactions; revise Complaint; search on the internet for CFA on Georgia website	3.20 125.00/hr	400.00
10/16/2003 Review Promissory Estoppel, misrepresentation; conference with RMY re same and statute of fraud; review proposals and other documents received and take notes; incorporate promissory estoppel into complaint.	4.20 125.00/hr	525.00
Telephone conference with Mr. Holzman re additional documents.	0.20 200.00/hr	40.00
10/17/2003 Review draft complaint.	1.20 200.00/hr	240.00
10/21/2003 Conference with RMY and revise complaint to incorporate suggestions; Further revisions to Complaint; draft contract terms; revise facts; perform Westlaw research under personal jurisdiction	2.80 125.00/hr	350.00
10/23/2003 Further Westlaw research re promissory estoppel; revise Complaint	1.20 125.00/hr	150.00
10/28/2003 Conference with RMY re possible defendants and revise complaint re same; continue revisions of complaint	1.30 125.00/hr	162.50
11/3/2003 Review complaint and transmit same to Mr. Holzman for review; Telephone conference with Mr. Holzman re complaint.	0.20 200.00/hr	40.00
11/11/2003 Review types of damages, possible prayer for relief; Westlaw research CFA's state of incorporation requires additional charge	0.80 125.00/hr	100.00

David H. Holzman

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	<u>Hrs/Rate</u>	<u>Amount</u>
11/17/2003 Review draft complaint.	2.20 200.00/hr	440.00
Meet with RMY, recieve comments and instruction re complaint. Finalize complaint.	2.20 125.00/hr	275.00
11/21/2003 Finalize complaint	5.00 125.00/hr	625.00
11/24/2003 Research jurisdiction and service issues.	3.70 125.00/hr	462.50
12/2/2003 Review and sort court documents to be served on Defendant CFA; Review and sort documents to be sent to APS for service to be made on Defendant CFA; make appropriate arrangements for shipment of documents to Georgia	1.30 125.00/hr	162.50
12/5/2003 Receive assignment to do document production request; contact APS - leave message requesting status update; research production of documents request	0.60 125.00/hr	75.00
12/8/2003 Research Request for Production of Documents; Draft First Request for Production of Documents; Review HRCp 5 (b) Service, 5 (g) non-filing of discovery materials, and Rule 6 Time, 6 (e) Additional Time after service by mail (2 days) and 34 (b) Production of Documents Procedure (30 days)	1.40 125.00/hr	175.00
12/9/2003 Contact APS - they confirmed receipt of documents via UPS; request that they FedEx Proof of Service and Acknowledgement of Receipt to us and then bill us directly	0.10 125.00/hr	12.50
12/17/2003 Telephone call to R Stay re complaint.	0.60 200.00/hr	120.00
Continue Holzman's Request for Production of Documents	0.50 125.00/hr	62.50
12/26/2003 Review acknowledgement and return; Teleconference APS to determinw status of Document	0.30 125.00/hr	37.50
12/29/2003 Ask Hayley if APS documents were recieved; Contact APS, leave message re: document status; Contact Account Representative Melrim Robinson; Continue production of documents; revise	2.40 125.00/hr	300.00
For professional services rendered	59.30	\$8,319.94
Additional Charges :		
2/10/2003 Copying cost		1.50
Postage		0.38

David H. Holzman

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	<u>Amount</u>
2/10/2003 fax	3.00
12/2/2003 Serve Complaint on Defendant CFA, Inc.	95.00
Fax APS cover sheets & first page of transmittal letter & complaint on defendant CFA, Inc.	4.00
Delivery Cost - service complaint on defendand Commercial Forced Air, Inc.	9.14
Total costs	\$113.02
HI GET	\$346.96
Total amount of this bill	\$8,779.92
Balance due	\$8,779.92

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a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
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 FED. ID No. 99-0333877

David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

July 15, 2004

Re: Commercial Forced Air
 Invoice # 10012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
1/4/2004 Revise Production of Documents for Payment; Research and review interrogatory materials; Begin draft of interrogatories	3.90 125.00/hr	487.50
1/6/2004 Review and revise interrogatories	2.50 125.00/hr	312.50
1/8/2004 Teleconference with APS re Proof of Service	0.20 125.00/hr	25.00
1/9/2004 Discuss removal with RMY; Research filing procedures; Review FRCP; Revise Interrogatories and Production of Documents to reflect removal; Research cover sheet; Prepare cover sheet; Review Federal conference materials	1.70 125.00/hr	212.50
1/20/2004 Review Answer and Counter Claim	0.50 125.00/hr	62.50
1/21/2004 Teleconference re Return and Acknowledgment	0.20 125.00/hr	25.00
1/22/2004 Contact APS re Return and Acknowledgement	0.20 125.00/hr	25.00
1/26/2004 Telephone conference with Mr. Holzman re status.	0.20 200.00/hr	40.00
Review and revise Affidavit of service	0.50 125.00/hr	62.50

David H. Holzman

Invoice # 10012

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	<u>Hrs/Rate</u>	<u>Amount</u>
1/27/2004 Start preparing answer	1.20 125.00/hr	150.00
1/28/2004 Telephone call to Mr. Holzman re status.	0.20 200.00/hr	40.00
Continue work on Answer	1.80 125.00/hr	225.00
1/29/2004 Telephone conference with Mr. Holzman re status.	0.40 200.00/hr	80.00
2/3/2004 Continue work on Answer; Research definitions; Review FRCP; Review possible standard defenses; Determine affirmative defenses	1.30 125.00/hr	162.50
2/4/2004 Continue draft of Answer; Research SOL; Review second form	3.10 125.00/hr	387.50
2/5/2004 Finalize Answer; Review Aloha Farm file	1.50 125.00/hr	187.50
2/6/2004 DCCA Research re Aloha Farms; Review dissolution file; Finalize Answer	2.00 125.00/hr	250.00
2/8/2004 Research failure to state a claim	0.70 125.00/hr	87.50
2/9/2004 Telephone conference with Mr. Holzman re answer to CFA counterclaim; Revise answer to counterclaim.	1.70 200.00/hr	340.00
Research agent liability, repudiation and reinciation; Review agency; ABB & RMY teleconference with D. Holzman; Review and revise answer as per RMY instruction; Finalize answer	2.20 125.00/hr	275.00
2/10/2004 Review research materials re scheduling conference; Prepare draft of Scheduling Conference Report; Research deadlines in FRCP on local rules	2.50 125.00/hr	312.50
2/11/2004 Discuss discovery planning meeting with RMY; Review Pleadings file; Review Correspondence file; Research pretrial statement; Review Local Rule 16.6; Revise report of parties planning conference; Research personal jurisdiction	2.90 125.00/hr	362.50
2/12/2004 Review Lake v. Lake jurisdiction case; Finalize planning meeting report; research FRCP Rule 21 joinder and objections to initial disclosures	1.30 125.00/hr	162.50
2/13/2004 Review files; Research discovery deadline Local Rule 16.3; Revise report; notate recommendations; Start notes on scheduling Conference Statement	2.40 125.00/hr	300.00
2/17/2004 Research objecting to initial disclosures; Review files on "Discovery" and "Scheduling Conference"; Continue work on Scheduling Conference Statement	2.10 125.00/hr	262.50

David H. Holzman

Invoice # 10012

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	<u>Hrs/Rate</u>	<u>Amount</u>
2/18/2004 Prepare for conference with opposing counsel.	0.80 200.00/hr	160.00
Review jurisdiction cases for possible motions; Research Rule 56; Review and revise report of planning meeting; Draft notes; Meet with RMY re planning meeting and list deadlines; Revise report of planning meeting accordingly	3.50 125.00/hr	437.50
2/19/2004 Prepare for and attend conference at Damon Key re scheduling.	2.40 200.00/hr	480.00
Meet with RMY re report changes; Review report for planning meeting; Attend planning meeting; Revise and complete report of planning meeting; Review revise request for Production of Documents	2.60 125.00/hr	325.00
2/20/2004 Draft questions for Production of documents and interrogatories; Research Scheduling Conference Statements; Prepare Scheduling Conference Statement	2.10 125.00/hr	262.50
2/23/2004 Meet with RMY re status of case	0.20 125.00/hr	25.00
2/24/2004 Review scheduling statement.	0.20 200.00/hr	40.00
Review and revise report and Draft e-mail to opposing counsel	0.70 125.00/hr	87.50
2/25/2004 Confirm conference "continued" to an earlier date; Review G. Kugel's e-mail; Revise report	0.40 125.00/hr	50.00
2/26/2004 Finalize Scheduling Conference Statement; Review initial disclosure sample; Draft initial disclosure; Prepare exhibit; Compute possible damages; Continue Production of Documents and interrogatories; Research Georgia Court dockets	1.10 125.00/hr	137.50
2/27/2004 Continue work on Interrogatories and Production of Documents; Teleconference Clerk's office re other copies of filed report	1.20 125.00/hr	150.00
For professional services rendered	52.40	\$6,992.50
HI GET		\$291.31
Total amount of this bill		\$7,283.81
Previous balance		\$8,779.92
4/27/2004 Payment from the Client Trust Account - Thank You		(\$8,779.92)
Total payments and adjustments		(\$8,779.92)

David H. Holzman

Invoice # 10012

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Amount**Balance due****\$7,283.81**

MacDonald Rudy Byrns O'Neill & Yamauchi

a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
 Honolulu, Hawaii 96813
 FED. ID No. 99-0333877

David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

August 11, 2004

Re: Commercial Forced Air
 Invoice No. 10074

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
3/8/2004	ABB Review Defendant's First Request for Answers to Interrogatories (FRAI) and First Request for Production of Documents (FRPD); Review instructions and Definitions; Review Rule 34; Draft Objections; Notate Interrogatories; Review admissions against interest; Begin drafting Answers.	3.50 125.00/hr	437.50
3/9/2004	ABB Review Rule 33 and commentary; Continue review FRPD; Research "contention interrogatories".	1.50 125.00/hr	187.50
3/10/2004	ABB Continue drafting letter.	3.00 125.00/hr	375.00
3/11/2004	ABB Review Holzman letters.	1.20 125.00/hr	150.00
3/12/2004	RMY Review letter and discovery document requests.	1.20 200.00/hr	240.00
3/15/2004	ABB Review Correspondence file.	3.20 125.00/hr	400.00
3/19/2004	ABB Prepare for meeting; Meet with D. Holzman.	2.30 125.00/hr	287.50
3/23/2004	RMY Review Scheduling conference statement.	0.30 200.00/hr	60.00

David H. Holzman

Invoice # 10074

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			<u>Hrs/Rate</u>	<u>Amount</u>
3/23/2004	ABB	Review and revise conference statements; Prepare responses to FRAI and FRPD.	4.20 125.00/hr	525.00
3/25/2004	ABB	Continue Scheduling Conference Statement; Continue responses to FRAI and FRPD.	2.60 125.00/hr	325.00
	ABB	Review recent Conference rules.	0.80 125.00/hr	100.00
3/31/2004	ABB	Prepare scheduling conference notes.	1.60 125.00/hr	200.00
4/1/2004	ABB	Prepare Holzman v. CFA notes, review Federal and Local Rules (16.3, 16.6, 16.8, 16.9).	3.20 125.00/hr	400.00
4/2/2004	RMY	Prepare for and attend Scheduling conference; Prepare discovery strategy.	2.50 200.00/hr	500.00
4/6/2004	RMY	Review discovery response.	1.30 200.00/hr	260.00
4/12/2004	ABB	Leave phone message w/ Mr. Holzman re answers. Review notes of meeting w/ Mr. Holzman. Discuss answers w/ Mr. Holzman. Revise discovery responses as per Mr. Holzman's information. Continue revisions, research spousal privilege.	2.30 125.00/hr	287.50
4/13/2004	RMY	Review Response to request for answers to interrogatories and request for production of documents.	1.60 200.00/hr	320.00
	ABB	Research affidavit exception to disclosure. Review Defendant's discovery instructions and federal rules commentary. Research contention interrogatories. Draft objections.	4.00 125.00/hr	500.00
4/14/2004	RMY	Review and revise CFA requests for interrogatories and document production.	1.40 200.00/hr	280.00

David H. Holzman

Invoice # 10074

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/14/2004	ABB Continue Holzman discovery responses. Meeting with Mr. Holzman. Ask Haley to disseminate Holzman discovery responses.	2.90 125.00/hr	362.50
4/15/2004	ABB Work on POD. Westlaw research on agency. Review complaint and counterclaim, prepare admission notes and questions.	2.60 125.00/hr	325.00
4/16/2004	ABB Draft possible interrogatories and admission questions. Finalize interrogatories. Work on production of documents, revise instructions.	4.50 125.00/hr	562.50
4/19/2004	RMY Review request for interrogatories and documents.	0.70 200.00/hr	140.00
	ABB Finalize POD and FRAI. Incorporate RMY corrections.	3.20 125.00/hr	400.00
4/21/2004	RMY Review and revise discovery request documents.	1.10 200.00/hr	220.00
For professional services rendered		56.70	\$7,845.00
HI GET			\$326.82
Total amount of this bill			\$8,171.82
Previous balance			\$7,283.81
8/4/2004	Payment for invoice 10012 - Thank You		(\$7,000.00)
Total payments and adjustments			(\$7,000.00)
Balance due			\$8,455.63

MacDonald Rudy Byrns O'Neill & Yamauchi

a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
 Honolulu, Hawaii 96813
 FED. ID No. 99-0333877

Mr. David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

September 20, 2004

Re: Commercial Forced Air
 Invoice No. 10137

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
5/3/2004 RMY Review Plaintiff's Initial Disclosure Statement.	1.70 200.00/hr	340.00
5/6/2004 ABB Draft letter re: good faith effort to resolve initial disclosure. Review relevant rules. Review and revise.	1.30 125.00/hr	162.50
6/1/2004 RMY Prepare document production.	2.00 200.00/hr	400.00
ABB Discuss Aloha Farms bankruptcy and mortgage events, review documents for attorney-client privilege.	2.70 125.00/hr	337.50
6/2/2004 ABB Continue reviewing documents for attorney-client privilege.	3.60 125.00/hr	450.00
6/3/2004 ABB Organize client's POD.	0.50 125.00/hr	62.50
6/4/2004 RMY Review document production response.	0.80 200.00/hr	160.00
6/9/2004 RMY Review CFA responses to discovery requests; Telephone conference with Mr. Holzman re discovery status.	1.50 200.00/hr	300.00
ABB Review CFA's POD and FRAI, discuss discovery with Mr. Harris; Telephone conference with Mr. Holzman re: discovery issues.	1.20 125.00/hr	150.00

Mr. David H. Holzman

Invoice # 10137

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	<u>Hrs/Rate</u>	<u>Amount</u>
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6/12/2004	ABB	Draft letter to Mr. Stay, research trade secret, review material, research HRCF 26(b)(1), review Counterclaim and Complaint, draft second letter, review guarantee and warranties.	1.50 125.00/hr	187.50
6/13/2004	ABB	Research legal authority, review rules and cases, continue drafting response, identify supporting documentation.	1.50 125.00/hr	187.50
6/14/2004	ABB	Discuss suggestions with RMY, finalize initial disclosure letter, review/revise discovery request and response.	4.70 125.00/hr	587.50
6/21/2004	ABB	Draft response to CFA's June 17th letter.	2.30 125.00/hr	287.50
6/22/2004	ABB	Review/revise response letter.	0.70 125.00/hr	87.50
6/23/2004	RMY	Review letter to opposing counsel re discovery compliance.	0.40 200.00/hr	80.00
6/25/2004	RMY	Revise letter to opposing counsel re production of discovery by CFA.	0.90 200.00/hr	180.00

For professional services rendered

27.30	\$3,960.00
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Additional Charges :

5/17/2004	Postage	1.11
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Total costs

\$1.11

HI GET

\$164.97

Total amount of this bill

\$4,126.08

Previous balance

\$8,455.63

8/20/2004 Payment - Thank You

(\$8,000.00)

Total payments and adjustments

(\$8,000.00)

Mr. David H. Holzman

Invoice # 10137

Page 3

Amount

Balance due

\$4,581.71

MacDonald Rudy Byrns O'Neill & Yamauchi

a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
 Honolulu, Hawaii 96813
 FED. ID No. 99-0333877

Mr. David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

November 29, 2004

Re: Commercial Forced Air
 Invoice No. 10177

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
7/1/2004 RMY	Attend ADR conference with Judge Chang and opposing counsel; Telephone conference with Mr. Holzman re same.	1.40 200.00/hr	280.00
ABB	Review anti-competitive clauses, confirm CFA's POD with Bonnie, Westlaw research, review materials, prepare for hearing.	1.40 125.00/hr	175.00
7/2/2004 ABB	Ask Bonnie to send CFA's POD to Professional Image.	0.10 125.00/hr	12.50
7/6/2004 ABB	Westlaw research, review cases, review ALR, continue drafting letter.	3.30 125.00/hr	412.50
7/7/2004 ABB	Westlaw research; review materials; research discovery sanctions, tax return privilege, California law, relevancy; shepardize cases.	3.20 125.00/hr	400.00
7/8/2004 ABB	Supreme Court library research on United States Code tax disclosure.	1.30 125.00/hr	162.50
7/10/2004 ABB	Draft second letter, read case notes on 26 USCA Section 6103.	2.80 125.00/hr	350.00
7/11/2004 ABB	Westlaw research, review cases.	1.00 125.00/hr	125.00

Mr. David H. Holzman

Invoice # 10177

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
7/12/2004	ABB Continue drafting letter.	2.10 125.00/hr	262.50
7/13/2004	ABB Review and revise letter, final review, submit to RMY.	2.40 125.00/hr	300.00
7/14/2004	RMY Review letter to G Kugle re discovery compliance.	0.50 200.00/hr	100.00
7/15/2004	ABB Start reviewing CFA's POD	3.30 125.00/hr	412.50
7/16/2004	ABB Continue reviewing CFA's POD, reconcile sale price, payments and change orders, review our POD request, determine which documents are missing.	2.20 125.00/hr	275.00
7/19/2004	ABB Continue missing documents review, review our FRAI for inconsistencies and relevant documents, draft reply accordingly, discuss discovery with RMY, leave phone message for opposing counsel for missing documents.	2.50 125.00/hr	312.50
7/20/2004	RMY Telephone conference with Mr. Holzman re mediation and discovery issues; Telephone conference with G Kugle re mediation. Analyze settlement/litigation strategy.	1.70 200.00/hr	340.00
	ABB Discuss missing documents and ADR with opposing counsel, discuss discovery and mediation with RMY.	1.10 125.00/hr	137.50
7/21/2004	RMY Telephone conference with G Kugle, Esq. re mediation.	0.70 200.00/hr	140.00
7/26/2004	ABB Contact opposing counsel for document status and to schedule ADR/Mediation discussion.	0.10 125.00/hr	12.50
7/27/2004	ABB Various phone calls with Mr. Kugle and/or Mr. Stay regarding availability and document status, draft e-mail to RMY re: calls and schedule, second phone call from Mr. Stay re missing documents.	0.90 125.00/hr	112.50

Mr. David H. Holzman

Invoice # 10177

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/28/2004	RMY Telephone conference with ABB re mediation and discovery compliance issues.	0.40 200.00/hr	80.00
	ABB Arrange and schedule ADR/Mediation telephone conference with opposing counsel and RMY.	0.50 125.00/hr	62.50
7/29/2004	ABB ADR/Mediation conference call with RMY and opposing counsels.	0.60 125.00/hr	75.00
8/2/2004	ABB Read Mr. Stay's e-mail, call DPR for Yim's and Hunter's availability, leave messages for assistants, discuss status with RMY, receive assistants' calls with availability info.	0.60 125.00/hr	75.00
8/3/2004	ABB Telephone conference with Judge Chang re: Mediation Status, discuss strategy with RMY, review court deadlines.	1.00 125.00/hr	125.00
	RMY Telephone conference with Mr. Holzman re scheduling of mediation and mediator and/or arbitrator selection; Telephone conference with Magistrate Chang, G Kugle, R Stay and A Barayuga re mediation; Telephone conference with Mr. Holzman re results of conference and mediation/arbitration strategy.	1.40 200.00/hr	280.00
	RMY Telephone conference with ABB re mediation and arbitration issues; Telephone conference with opposing counsel re same; Telephone conference with Mr. Holzman re status and authorization for mediator selection.	1.60 200.00/hr	320.00
8/6/2004	ABB Prepare materials, conference call with Kugle, discuss strategy with RMY.	0.90 125.00/hr	112.50
	RMY Analyze mediation/arbitration issues; Telephone conference with G Kugle re mediation/arbitration.	0.60 200.00/hr	120.00
8/13/2004	ABB E-mail RMY re Mediation, e-mail Greg re Mediation/Arbitration, draft e-mail to RMY.	1.40 125.00/hr	175.00
8/16/2004	ABB Review opposing counsel's e-mail re specificity, contact DPR, review reply, research Local Rule 37.1 Discovery Failure.	0.90 125.00/hr	112.50

Mr. David H. Holzman

Invoice # 10177

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/17/2004	ABB Contact DPR and tentatively schedule Mediation for Nov 22, leave telephone message for Greg re date, send e-mail to RMY re same.	0.30 125.00/hr	37.50
8/24/2004	RMY Telephone conference with G Kugle and Judge Chang re mediation; telephone conference with A Barayuga and G Kugle re discovery issues.	1.00 200.00/hr	200.00
	ABB Prepare notes for telephone conference w/ judge, discuss conference w/ RMY, telephone conference w/ judge and Greg Kugle, seperate telephone conference with Kugle.	1.30 125.00/hr	162.50
For professional services rendered		44.50	\$6,260.00
HI GET			\$260.79
Total amount of this bill			\$6,520.79
Previous balance			\$4,581.71
Balance due			\$11,102.50

MacDonald Rudy Byrns O'Neill & Yamauchi

a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
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 FED. ID No. 99-0333877

Mr. David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

March 07, 2005

Re: Commercial Forced Air
 Invoice No. 10237

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
9/3/2004	ABB Review Complaint, POD, and interrogatories; Discuss with RMY; Review Local Rule re: Mediation; Review District Court Rules and HRCF.	2.20 125.00/hr	275.00
9/9/2004	RMY Telephone conference with Mr. Holzman re status.	0.30 200.00/hr	60.00
9/13/2004	ABB Review CFA counsel's August 31, 2004 letter.	0.20 125.00/hr	25.00
10/6/2004	RMY Analyze informal discovery enforcement procedures.	1.30 200.00/hr	260.00
10/12/2004	ABB Westlaw research re: agent commission.	0.90 125.00/hr	112.50
10/15/2004	ABB Westlaw research re: compensation, competition, termination, exclusivity, etc.; Start reviewing research material.	2.00 125.00/hr	250.00
10/18/2004	ABB Continue determination of issues.	1.00 125.00/hr	125.00
10/22/2004	ABB Review documents; Begin drafting Mediation Statement.	3.00 125.00/hr	375.00

Mr. David H. Holzman

Invoice # 10237

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
10/25/2004	ABB Review TADECO documents; Review CFA website.	0.90 125.00/hr	112.50
11/2/2004	ABB Review scheduling conference statement, review documents, draft notes for Mediation Statement.	3.20 125.00/hr	400.00
11/6/2004	ABB Continue drafting notes; Review and determine potential exhibits.	5.00 125.00/hr	625.00
11/8/2004	ABB Westlaw research re various agency topics.	4.50 125.00/hr	562.50
11/9/2004	ABB Review research materials; Westlaw research re procuring cause; Review materials.	4.00 125.00/hr	500.00
11/10/2004	ABB Continue reviewing materials.	2.00 125.00/hr	250.00
11/11/2004	ABB Draft Mediation Statement; Westlaw research; Review materials.	3.00 125.00/hr	375.00
11/13/2004	ABB Review materials; Continue drafting Mediation Statement.	3.00 125.00/hr	375.00
11/15/2004	ABB Continue drafting Mediation Statement; Revise; Discuss with RMY.	5.00 125.00/hr	625.00
11/16/2004	RMY Review Mediation Statement.	1.80 200.00/hr	360.00
	ABB Continue Mediation Statement revisions; Prepare exhibits.	3.50 125.00/hr	437.50
11/17/2004	RMY Telephone conference with Mr. Holzman re decision to decline participation in cost of teleconferencing; Review mediation statement.	1.20 200.00/hr	240.00
	ABB Final revisions to Mediation Statement; Telephone conference with D. Holzman.	4.50 125.00/hr	562.50

Mr. David H. Holzman

Invoice # 10237

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
11/19/2004	RMY Prepare for mediation; Telephone conferences with G Kugle re mediation format and location; Telephone conference with Mr. Holzman re mediation.	2.80 200.00/hr	560.00
11/22/2004	RMY Prepare for and attend mediation with Mr. Holzman and K Hunter.	6.50 200.00/hr	1,300.00
	ABB Attend Mediation Conference with Keith Hunter, et al.	1.00 125.00/hr	125.00
11/24/2004	ABB Research CFA/Senaydin properties on Georgia website.	0.50 125.00/hr	62.50
12/1/2004	ABB Research Settlement Conference Statement.	1.20 125.00/hr	150.00
12/2/2004	RMY Conference with Mr. Holzman and K Hunter re settlement; Conference with Mr. Holzman re authorization for settlement.	2.80 200.00/hr	560.00
12/3/2004	RMY Telephone call to K Hunter; Prepare e-mail to K Hunter re settlement proposal.	0.30 200.00/hr	60.00
12/5/2004	ABB Start preparing Confidential Settlement Conference Statement.	6.30 125.00/hr	787.50
12/6/2004	RMY Review settlement conference statement.	1.50 200.00/hr	300.00
	ABB Finalize Settlement Statement; Prepare exhibits.	6.70 125.00/hr	837.50
12/7/2004	RMY Telephone conversation with K Hunter re settlement authorization.	0.20 200.00/hr	40.00
12/10/2004	RMY Telephone conference with K Hunter re settlement status; Telephone conference with Mr. Holzman re status; Review continuance of settlement conference.	0.40 200.00/hr	80.00
For professional services rendered		82.70	\$11,770.00

Mr. David H. Holzman

Invoice # 10237

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Additional Charges :

	<u>Amount</u>
9/13/2004 Fax information on parties to DPR as per Evelyn's request.	3.00
9/17/2004 Copy costs - Mediation letter and Agreement.	0.50
Mail Mediation letter and Agreement to Mr. Holzman along with self-addressed envelope.	0.74
11/17/2004 Xerox 2 copies of Mediation Statement and Exhibits.	56.50
11/18/2004 Mail copy of Mediation Statement to Mr. Holzman.	3.95
12/6/2004 Xerox 2 copies of Confidential Settlement Statement.	17.50
Deliver Confidential Settlement Statement to Federal Court.	7.50
Total costs	<u>\$89.69</u>
HI GET	\$493.88
Total amount of this bill	<u>\$12,353.57</u>
Previous balance	\$11,102.50
12/13/2004 Check #1140 payment for Inv 10177- Thank You	<u>(\$11,102.50)</u>
Total payments and adjustments	(\$11,102.50)
Balance due	<u><u>\$12,353.57</u></u>

MacDonald Rudy Byrns O'Neill & Yamauchi

a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
 Honolulu, Hawaii 96813
 FED. ID No. 99-0333877

Mr. David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

June 24, 2005

Re: Commercial Forced Air
 Invoice No. 10264

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
1/5/2005	RMY Prepare e-mail to K Hunter requesting mediation status; Review and forward K Hunter's response to Mr. Holzman.	0.30 200.00/hr	60.00
1/11/2005	ABB Settlement conference with Judge Chang and opposing counsel G. Kugle.	0.50 125.00/hr	62.50
	RMY Prepare for and attend settlement conference with Magistrate Chang and G Kugle.	2.50 200.00/hr	500.00
1/21/2005	RMY Review e-mail from K Hunter re settlement; Telephone call to K Hunter re participation in settlement process with Magistrate Chang; Prepare status e-mail to Mr. Holzman.	0.30 200.00/hr	60.00
1/26/2005	ABB Draft e-mail to G. Kugle informing him of our request for Judge Chang's intervention.	0.50 125.00/hr	62.50
1/27/2005	ABB Telephone conference with Judge Chang's Courtroom manager re request for Judge's intervention.	0.20 125.00/hr	25.00
1/28/2005	ABB Telephone settlement status conference with Judge Chang; Research Pre-Trial Statement requirements.	0.40 125.00/hr	50.00
	RMY Settlement conference with Magistrate Chang, G Kugle, and A Barayuga re status of settlement; Telephone conference with Mr. Holzman re February 22, 2005 pretrial conference.	0.60 200.00/hr	120.00

Mr. David H. Holzman

Invoice # 10264

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/4/2005	ABB Telephone conference with G. Kugle re: Hunter involvement and extension; Telephone conference with RMY re same; Telephone conference with D. Holzman re same.	0.50 125.00/hr	62.50
2/7/2005	ABB Telephone conference with RMY re Settlement Order; Telephone conference with G. Kugle, Judge Chang's Chambers (Kathy) re extension and CFA telephone participation.	0.20 125.00/hr	25.00
	ABB Start compiling draft of Pretrial Statement.	2.00 125.00/hr	250.00
2/9/2005	RMY Telephone conference with J Chang, A Barayuga and G Kugle re settlement conference.	0.20 200.00/hr	40.00
	ABB Telephone conference with Judge Chang re: CFA scheduling conflict.	0.20 125.00/hr	25.00
2/10/2005	ABB Prepare letter to Judge Chang re parties' agreement to Keith Hunter's involvement in Settlement.	1.50 125.00/hr	187.50
2/11/2005	ABB Review prior Settlement Statement; Draft proceedings to date and settlement discussions.	2.30 125.00/hr	287.50
2/12/2005	ABB Review prior Mediation Statement; Westlaw research re estoppel; Review materials.	2.40 125.00/hr	300.00
2/13/2005	ABB Continue reviewing estoppel material; Further research on Westlaw; Start drafting Pretrial Statement.	3.10 125.00/hr	387.50
2/14/2005	ABB Continue drafting Pretrial Statement (Disputed Facts and Points of Law sections).	2.50 125.00/hr	312.50
	ABB Telephone conference with G. Kugle re Defendant's no-show at trial; Discussion with RMY re same; Continue drafting Pretrial Statement.	2.30 125.00/hr	287.50
2/15/2005	ABB Prepare "Exhibits, schedules, and summaries" section of Pretrial Statement; Review and revise Pretrial Statement.	4.40 125.00/hr	550.00

Mr. David H. Holzman

Invoice # 10264

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
2/16/2005	ABB Complete 2nd Settlement Statement; Review; Make Final Revisions.	2.10 125.00/hr	262.50
	RMY Review settlement conference statement.	1.30 200.00/hr	260.00
2/17/2005	ABB Complete Pretrial Statement; Review; Final Revisions.	3.90 125.00/hr	487.50
2/24/2005	ABB Settlement Conference with Judge Chang.	2.50 125.00/hr	312.50
	RMY Prepare for and attend settlement conference with Mr. Holzman and Magistrate Chang.	5.00 200.00/hr	1,000.00
2/25/2005	ABB Settlement and Pre-Trial Conference with Judge Chang.	1.00 125.00/hr	125.00
	ABB Research Magistrate appointment, and motion to extend trial.	1.20 125.00/hr	150.00
	RMY Prepare for and attend settlement conference with Mr. Holzman and Judge Chang and Defendant.	2.50 200.00/hr	500.00
2/28/2005	RMY Conference with Mr. and Mrs. Holzman re litigation/settlement options; Telephone call to G Kugle.	1.20 200.00/hr	240.00
For professional services rendered		47.60	\$6,992.50

Additional Charges :

1/5/2005	Mail copy of Confidential Settlement Statement to D. Holzman.	1.75
2/16/2005	Xerox 2nd Settlement Statement, Feb 16 ltr to Judge Chang, and transmittal letters.	11.75
	Deliver 2nd Settlement Statement to Federal Court; Deliver Judge Chang letter to K. Hunter.	15.00
	Mail Judge Chang letter to G. Kugle.	0.60

Mr. David H. Holzman

Invoice # 10264

Page 4

Amount

2/17/2005 Xerox Pretrial Statement copies for Judge, File, D. Holzman, and Defendant. 18.00

Total costs \$47.10

HI GET \$293.17

Total amount of this bill \$7,332.77

Previous balance \$12,353.57

5/12/2005 Check #1030 payment for Inv 10237 dated March 7, 2005 - Thank You (\$12,000.00)

Total payments and adjustments (\$12,000.00)

Balance due \$7,686.34

MacDonald Rudy Byrns O'Neill & Yamauchi

a Limited Liability Law Partnership, LLP
 American Savings Bank Tower, Suite 2650, 1001 Bishop Street
 Honolulu, Hawaii 96813
 FED. ID No. 99-0333877

Mr. David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

November 08, 2005

Re: Commercial Forced Air
 Invoice No. 10310

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
3/1/2005	ABB Telephone conference with Judge Mollway.	0.20 125.00/hr	25.00
	RMY Telephone conference with G Kugle re trial setting and settlement; Telephone pretrial conference with J Mollway.	1.40 200.00/hr	280.00
3/3/2005	RMY Telephone conferences with G Kugle re settlement/arbitration/magistrate trial.	1.20 200.00/hr	240.00
3/4/2005	RMY Telephone conference with Mr. Holzman re arbitration/Magistrate trial/settlement strategy; Telephone conference with G Kugle re same; Telephone conference with Mr. Holzman re status; Telephone conference with G Kugle re confirmation of agreement to arbitrate with DPR.	1.20 200.00/hr	240.00
3/7/2005	ABB Prepare letter to Judge Mollway requesting removal of trial date from Calendar.	0.20 125.00/hr	25.00
3/8/2005	RMY Telephone conference with Mr. Holzman re settlement.	0.50 200.00/hr	100.00
3/14/2005	RMY Telephone conference with Mr. Holzman re meeting with Synaden.	0.20 200.00/hr	40.00
3/23/2005	RMY Telephone call to G Kugle re arbitration; Telephone call to J Mollway's chambers re dismissal.	0.30 200.00/hr	60.00

Mr. David H. Holzman

Invoice # 10310

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
3/24/2005	RMY Telephone conference with G Kugle re arbitration.	0.20 200.00/hr	40.00
4/21/2005	RMY Telephone conferences with Mr. Holzman re settlement.	0.40 200.00/hr	80.00
4/27/2005	RMY Telephone conference with DPR re arbitrator availability; Telephone conference with G Kugle re arbitrator selection; Telephone conferences with Mr. Holzman re approval of arbitrators and status of settlement discussions with Defendant.	1.40 200.00/hr	280.00
4/28/2005	RMY Telephone conferences with G Kugle and DPR re scheduling of arbitration.	0.60 200.00/hr	120.00
4/29/2005	RMY Prepare letter to Judge Mollway re selection of arbitrator; Telephone conferences with Mr. Holzman re arbitrator selection; Telephone conference with K Byant re pre-arbitration conference; Telephone conference with G Kugle re same; Prepare e-mail to G Kugle re same; Telephone conference with G Kugle and DPR re scheduling of pre-arbitration conference with Judge McConnell.	1.60 200.00/hr	320.00
5/2/2005	RMY Telephone conference with K Byrant re pre-arbitration conference; Telephone conference with Mr. Holzman re same.	0.30 200.00/hr	60.00
5/3/2005	RMY Telephone conference with G Kugle re scheduling of arbitration; Telephone conference with Judge McConnell and G Kugle re arbitration; Prepare status e-mail to Mr. Holzman; Review and finalize submission to arbitration.	1.30 200.00/hr	260.00
5/18/2005	ABB Draft letter to Judge McConnell re Kugle & RMY agreement of terms.	0.50 125.00/hr	62.50
	RMY Arbitration conference with J McConnell and G Kugle; Telephone conference with J McConnell re arbitration.	0.60 200.00/hr	120.00

Mr. David H. Holzman

Invoice # 10310

Page 3

			<u>Hrs/Rate</u>	<u>Amount</u>
5/20/2005	RMY	Prepare letter to Judge McConnell confirming arbitration dates.	0.40 200.00/hr	80.00
7/15/2005	RMY	Telephone conference with Mr. Holzman re arbitration status.	0.20 200.00/hr	40.00
8/5/2005	RMY	Telephone conference with Mr. Holzman re status; Telephone call to G Kugle re CFA failure to comply with arbitration agreement.	0.20 200.00/hr	40.00
8/8/2005	RMY	Review motion to withdraw as counsel; Telephone conference with DPR re status.	0.40 200.00/hr	80.00
8/9/2005	RMY	Analyze alternative responses to motion to withdraw.	0.20 200.00/hr	40.00
8/10/2005	RMY	Telephone conference with Mr. Holzman re CFA counsel motion to withdraw and memorandum in opposition and motion for sanctions response.	0.60 200.00/hr	120.00
8/12/2005	ABB	Research rules re counsel withdrawal; Westlaw research re same; Review research materials; Draft memorandum in opposition.	9.30 125.00/hr	1,162.50
8/22/2005	ABB	Research compelling arbitration at Supreme Court library.	1.50 125.00/hr	187.50
8/23/2005	ABB	Review research materials.	1.00 125.00/hr	125.00
8/24/2005	ABB	Westlaw research re: compel arbitration; Review research material.	3.00 125.00/hr	375.00
8/25/2005	ABB	Draft Motion to Compel Arbitration.	6.50 125.00/hr	812.50
8/26/2005	RMY	Review Motion to Compel Arbitration.	1.80 200.00/hr	360.00

Mr. David H. Holzman

Invoice # 10310

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
8/30/2005	ABB Attend hearing re: Motion for Counsel Withdrawal at Federal Court.	1.00 125.00/hr	125.00
	RMY Telephone conference with G Kugle re hearing; Prepare for and attend motion to withdraw before Magistrate Chang; Telephone conference with Mr. Holzman re status.	2.10 200.00/hr	420.00
For professional services rendered		40.30	\$6,320.00
Additional Charges :			
3/7/2005	Fax March 7, 2005 ltr to Judge Mollway and G. Kugle.		2.00
4/29/2005	Fax arbitration status letter dated 4/29/05 to Judge Mollway.		1.00
	Mail 4/29/05 arbitration status letter to Judge Mollway.		0.37
5/3/2005	Xerox Complaint, Answer/Counterclaim, and Answer to Counterclaim to transmit to Judge McConnell.		10.25
5/27/2005	Xerox DPR letter and Agreement form dated May 24, 2005.		0.25
	Mail DPR letter and Agreement form to D. Holzman w/ self-addressed envelope.		0.74
7/29/2005	Xerox our 2nd discovery requests.		71.25
8/1/2005	Messenger delivery of 2nd discovery COS to/from Federal Court for filing.		7.50
8/12/2005	Xerox Memorandum in Opposition for filing at Federal Court.		32.50
8/15/2005	Fax unfiled Memorandum in Opposition to G. Kugle.		26.00
8/22/2005	Xerox research material re arbitration at Supreme Court library.		7.95
Total costs			\$159.81
HI GET			\$269.57
Total amount of this bill			\$6,749.38

Mr. David H. Holzman

Invoice # 10310

Page 5

Amount**Previous balance****\$7,686.34**

8/15/2005 Check #1044 payment for Inv 10264 dated June 24, 2005 - Thank You

(\$5,000.00)**Total payments and adjustments**(\$5,000.00)**Balance due**\$9,435.72

MacDonald Rudy Byrns O'Neill & Yamauchi

American Savings Bank Tower
 1001 Bishop Street, Suite 2650
 Honolulu, HI 96813
 FED ID No. 99-0333877

June 15, 2006

Mr. David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

In Reference To: Commercial Forced Air

Invoice No. 10435

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
9/14/2005 Review and revise proposed order re granting of motion for withdrawal subject to conditions.	0.60 225.00/hr	135.00
9/19/2005 Telephone conference with Mr. Holzman re status.	0.20 225.00/hr	45.00
10/13/2005 Prepare letter to G Kugle re Magistrate Judge Chang's order.	1.40 225.00/hr	315.00
11/21/2005 Prepare for and attend status conference with J Mollway.	1.00 225.00/hr	225.00
12/9/2005 Attend status conference with Magistrate Judge Chang.	1.50 225.00/hr	337.50
12/13/2005 Telephone conference with Mr. Holzman re status.	0.30 225.00/hr	67.50
2/13/2006 Telephone conference with K. Bryant regarding scheduling	0.20 225.00/hr	44.94
2/14/2006 Various telephone conferences with K Bryant at DPR re scheduling conference issues.	0.60 225.00/hr	135.00
2/15/2006 Telephone conference with K Bryant re scheduling conference issues.	0.20 225.00/hr	45.00
2/16/2006 Telephone conference with Mr. Holzman re status.	0.20 225.00/hr	45.00

Mr. David H. Holzman
 Invoice No. 10435

Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
3/3/2006 Telephone conference with J Mollway's chambers re status of CFA response to DPR demands.	0.30 225.00/hr	67.50
4/24/2006 Prepare motion for sanctions.	0.20 225.00/hr	45.00
4/25/2006 Legal research re sanctions for violation of court order to arbitrate; Prepare motions for sanctions.	8.40 225.00/hr	1,890.00
4/27/2006 Legal research re sanctions.	3.10 225.00/hr	697.50
5/1/2006 Legal research re sanctions.	6.80 225.00/hr	1,530.00
5/2/2006 Prepare Motion for Sanctions.	6.10 225.00/hr	1,372.50
5/3/2006 Legal research re authority for sanctions.	3.40 225.00/hr	765.00
5/4/2006 Prepare petition for sanctions.	7.60 225.00/hr	1,710.00
5/5/2006 Finalize and file petition for sanctions.	2.20 225.00/hr	495.00
For professional services rendered		<u>\$9,967.44</u>
Additional Charges :		
9/21/2005 Xerox Reply to Opposition Re: Compel Arbitration prior to Court filing.		7.50
4/25/2006 Postage		8.39
Total additional charges		<u>\$15.89</u>
HI GET		<u>\$415.24</u>
Total amount of this bill		<u>\$10,398.57</u>
Previous balance		\$9,435.72
Accounts receivable transactions		
12/16/2005 Payment Invoice # 10264, 10310 - Thank You		<u>(\$9,400.00)</u>
Total payments and adjustments		<u>(\$9,400.00)</u>

Mr. David H. Holzman

Invoice No. 10435

Page 3

Balance due

Amount\$10,434.29

MacDonald Rudy Byrns O'Neill & Yamauchi

American Savings Bank Tower
 1001 Bishop Street, Suite 2650
 Honolulu, HI 96813
 FED ID No. 99-0333877

July 24, 2006

Mr. David H. Holzman
 469 A Portlock Road
 Honolulu HI 96825

In Reference To: Commercial Forced Air

Invoice No. 10457

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
6/26/2006 Prepare for and attend motion for sanctions before J Chang; Telephone conference with Mr. Holzman re granting of motion; Legal research re proof requirements for damages.	3.70 225.00/hr	832.50
7/11/2006 Analyze documents re damages.	2.80 225.00/hr	630.00
7/12/2006 Analyze documents to establish damages.	4.60 225.00/hr	1,035.00
7/13/2006 Analyze damages issues.	3.50 225.00/hr	787.50
7/18/2006 Analyze damages issues.	0.50 225.00/hr	112.50
7/19/2006 Analyze documentation re damages; Prepare declaration for damages.	6.80 225.00/hr	1,530.00
7/20/2006 Prepare supplemental memorandum re damages.	7.70 225.00/hr	1,732.50
7/21/2006 Prepare supplemental memorandum.	3.00 225.00/hr	675.00
For professional services rendered		<u>\$7,335.00</u>
HI GET		\$305.58

Mr. David H. Holzman

Page 2

Invoice No. 10457

	<u>Amount</u>
Total amount of this bill	\$7,640.58
Previous balance	\$5,434.29
Balance due	<u>\$13,074.87</u>